

**AUDITED FINANCIAL STATEMENT
AND SUPPLEMENTARY INFORMATION**

MARSHALL COUNTY, KANSAS

December 31, 2014

Reese & Novelly, PA
Certified Public Accountants
Manhattan, Kansas

Audited Financial Statement and Supplementary Information

Marshall County, Kansas

Year Ended December 31, 2014

Independent Auditor's Report.....	1
<u>Regulatory Basis Financial Statement</u>	
Summary Statement of Receipts, Expenditures and Unencumbered Cash.....	3
Notes to Financial Statement	7
<u>Regulatory – Required Supplementary Information (Regulatory Basis)</u>	
Schedule 1: Summary of Expenditures - Budget and Actual	18
Schedule 2: Schedules of Receipts and Expenditures - Budget and Actual:	
General Fund	20
Bond and Interest Fund	24
Special Purpose Funds:	
Road and Bridge	25
Health Nurse	26
Agency on Aging	27
Twin Valley Workshop.....	28
Pawnee Mental Health	29
Soil Conservation.....	30
Ambulance	31
Appraiser	32
Noxious Weed.....	33
Election	34
Extension.....	35
4-H Building	36
Landfill (Solid Waste).....	37
Employee Benefit Funds	
Employee Benefits	38
Unemployment.....	39
Kansas Public Employee's Retirement	40
Workmen's Compensation.....	41
Social Security	42
Fair Grounds & Building	43
Tort Liability	44
Historical.....	45
Recycling/Household Hazardous Waste.....	46
Special Parks & Recreation	47
Special Alcohol	48
911 Specials	49
911 Local	50

Summary of Non-budgeted Special Purpose Funds	51
Summary of Non-budgeted Special Purpose Funds – Capital & Equipment Reserves.....	52
Summary of Non-budgeted Special Purpose Funds – Grants.....	54
Fiduciary Type Funds (Non-budgeted).....	56

Schedule 3: Summary of Receipts and Disbursements – Agency Funds	57
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Other Information

Schedule 4: Schedules of Receipts and Disbursements- Individual Agency Funds:

District Court	59
Sheriff's VIN Account.....	61
Law Library	62
County Attorney.....	63

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Marshall County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Marshall County, Kansas, Financial Reporting Entity (Municipality), as of and for the year ended December 31, 2014, and the related notes to the financial statement (as listed in the table of contents).

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note A to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note A, the financial statement is prepared by Marshall County, Kansas, on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the State of Kansas. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Marshall County, Kansas, as of December 31, 2014, or changes in its financial position for the year then ended. Further, the County has not presented a management's discussion and analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the basic financial statement.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balances of each fund of Marshall County, Kansas Financial Reporting Entity, as of December 31, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note A.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds, and schedules of receipts and disbursements- individual agency funds (Schedules 1, 2, 3 and 4 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statement as a whole, on the basis of accounting described in Note A.

Reese & Novelly, PA, CPAs
Manhattan, Kansas
August 31, 2015

**FINANCIAL STATEMENT
AND NOTE DISCLOSURES**

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:							
General	\$ 1,547,412	\$	\$ 2,384,345	\$ 2,083,627	\$ 1,848,130	\$ 169,676	\$ 2,017,806
Bond and Interest Funds:							
Bond and Interest	22,383		4,904	63	27,224		27,224
Special Purpose:							
Road & Bridge	582,656		2,452,392	2,481,823	553,225	163,614	716,839
Health Nurse	118,782		496,657	516,391	99,048	39,577	138,625
Agency on Aging	148,448		152,570	133,447	167,571	22,170	189,741
Twin Valley Workshop	284		56,031	55,600	715		715
Pawnee Mental Health	677		82,423	82,031	1,069		1,069
Soil Conservation	424		24,369	24,382	411		411
Ambulance	7,331		345,868	343,822	9,377		9,377
Appraiser	39,036		160,962	170,697	29,301	16,469	45,770
Noxious Weed	58,173		64,803	93,168	29,808	3,109	32,917
Election	8,651		85,658	89,155	5,154	1,438	6,592
Extension	1,658		163,132	163,068	1,722		1,722
4-H Building	327		7,357	7,515	169		169
Landfill (Solid Waste)	356,958		310,614	343,735	323,837	43,143	366,980
Employee Benefits Funds:							
Employee Benefits	212,722		1,403,655	1,013,549	602,828	80,075	682,903
Unemployment	5,153		2,481	2,637	4,997	218	5,215
Kansas Public Employee's Retirement	180,025		305,186	284,387	200,824	24,640	225,464
Workmen's Compensation	71,075		78,663	57,681	92,057		92,057
Social Security	114,762		240,948	219,208	136,502	17,848	154,350
Fair Grounds & Building	10,150		29,294	26,138	13,306		13,306
Tort Liability	38,381		62,698	62,578	38,501		38,501
Historical	417		11,931	12,186	162		162

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

FUNDS	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Recycling/Household Hazardous Waste	39,562		74,249	58,073	55,738	4,462	60,200
Special Parks & Recreation	39,059		3,544		42,603		42,603
Special Alcohol	64,241		6,781	399	70,623		70,623
911 Specials	64,188				64,188		64,188
911 Local Fund	98,646		67,090	147,512	18,224	95,775	113,999
Non-Budgeted Special Revenue Funds:							
Register of Deeds	19,246		11,096	14,031	16,311	4,571	20,882
Prosecuting Attorney Training Fund	3,577		922	1,478	3,021		3,021
Special Road & Bridge	185,242		50,000		235,242		235,242
Road & Bridge Sales Tax	205		634	767	72		72
Tourism Promotion & Bed Tax	3,193		1,004		4,197		4,197
Special Law Enforcement Fund	8,951		2,283		11,234		11,234
Agency on Aging Speical Fund	29,288		8,987		38,275		38,275
Special County Attorney Fund	24,113		11,869	16,268	19,714		19,714
Motor Vehicle Operating Fund	2,669		160,038	102,070	60,637	5,775	66,412
Capital & Equipment Reserves:							
Emergency Management Capital	20,000				20,000		20,000
Buildings	16				16		16
Health Department Building Fund	126,744		12,000	1,833	136,911	30	136,941
Health Capital Outlay	76,441			16,436	60,005		60,005
Community College	18			18	-		-
Appraisers Capital Outlay	14,200		4,000	1,143	17,057		17,057
Election Equipment Reserve	132,456		10,000	9,741	132,715		132,715
Noxious Weed Outlay	69,885				69,885		69,885
Equipment Reserve	95,390		4,000	8,000	91,390		91,390
Machinery	339,780		100,000	221,758	218,022		218,022
Sheriff Capital Outlay	123,124		21,003	54,940	89,187	8,891	98,078

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

<u>FUNDS</u>	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
Grants:							
Emergency Management Grant Fund	30,560		5,661	15,483	20,738		20,738
Medical Reserve Corp Grant	3,659			1,544	2,115		2,115
Safe Kids Grant	2,338			238	2,100		2,100
Child Care Licensing	6,862		18,900	24,860	902	135	1,037
Maternal Child Health	418		9,704	8,647	1,475		1,475
Immunizations			2,121	1,860	261		261
Path Grant	1,204				1,204		1,204
KDOT (OAA) Grant	84,633		105,486	117,786	72,333	1,678	74,011
Title IIIC Nutrition	11,526		259,996	255,461	16,061	9,393	25,454
State Formula Grant			7,000	7,000	-		-
Breast Feeding Grant	2,914		132	3,046	-		-
Nurse Bioterrorism			3,110	3,110	-		-
TOTAL SPECIAL PURPOSE	3,680,438	-	7,499,302	7,276,700	3,903,040	543,011	4,446,051
Fiduciary Type Funds:							
Expendable Trust Funds:							
Aging - Bertha Shum (KDOT)	90,230				90,230		90,230
Nonexpendable Trust Funds:							
Aging - Elsie Borck Fund (KDOT)	29,458		649		30,107		30,107
TOTAL FIDUCIARY TYPE FUNDS	119,688	-	649	-	120,337	-	120,337
TOTAL REPORTING ENTITY	\$ 5,369,921	\$ -	\$ 9,889,200	\$ 9,360,390	\$ 5,898,731	\$ 712,687	\$ 6,611,418

The notes to the financial statement are an integral part of this statement.

**SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH
REGULATORY BASIS**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

Composition of Cash:

Checking accounts	\$ 14,081,527
Certificates of deposit	4,141,595
Savings	27,496
Cash drawers	1,000
Clerk of the District Court	31,104
Law Library	19,817
Sheriff - VIN	575
County Attorney	6,296
Inmate Fund	1,313
Less outstanding warrants	<u>(49,071)</u>
TOTAL CASH	18,261,652
 Agency Funds per Schedule 3	 <u>(11,650,234)</u>
 TOTAL REPORTING ENTITY (EXCLUDING AGENCY FUNDS)	 <u>\$ 6,611,418</u>

The notes to the financial statement are an integral part of this statement.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE A—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Marshall County, Kansas (Municipality) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the Municipality (the primary government) and does not include the financial data of any related municipal entities. The accounting policies of the Municipality conform to the cash-basis and budget laws of Kansas (regulatory basis). The following is a summary of the more significant policies:

1. The Financial Reporting Entity: The financial reporting entity of Marshall County, Kansas, is comprised only of the primary government (the Municipality) and not any related municipal entities.

The basic criterion for including a separate entity in the Municipality's financial reporting entity is the financial accountability of the Municipality for the separate entity. The Municipality is financially accountable if it appoints a voting majority of a related municipal entity's governing body and if it either has the ability to impose its will on the related municipal entity or there is a potential for the related municipal entity to provide certain financial benefits to, or impose certain financial burdens on, the primary government.

2. Regulatory Basis Fund Types: The accounts of the Municipality are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its cash, liabilities, fund balance, receipts, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statement in this report, into generic regulatory basis fund types and broad fund categories as follows:

Governmental Funds

The General Fund is the chief operating fund of the Municipality. It is used to account for all financial resources except those that are required to be accounted for in another fund.

Special Purpose Funds are used to account for the proceeds of specific tax levies and other specific revenue sources (other than capital project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Funds are used to account for the accumulation of resources, including tax levies, transfer from other funds and payment of long-term debt principal, interest, and related costs.

Capital Projects Funds are used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Business Funds

Business Funds are used to account for operations that provide goods or services to the general public on a continuing basis. Such operations are financed and operated in a manner similar to private business entities and (a) are intended to be self supporting through charges to users or (b) the governing body has deemed it appropriate to account for them as business funds for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds

Trust Funds are used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency Funds are used to account for assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, tax collection accounts, etc.).

3. Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America: The municipal reporting entity prepares the financial statements using *Kansas Municipal Audit and Accounting Guide (KMAAG)* regulatory basis of accounting, which is designed to demonstrate compliance with the cash basis and budget laws of the State of Kansas.

The *KMAAG* regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. Receipts are recognized when the cash balance of a fund is increased. Expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract. For an interfund transaction, a receipt is recorded in the fund receiving cash from another fund, and the expenditure would be charged in the fund from which the transfer is made. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The *KMAAG* regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflow or outflows, other than those mentioned above.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

The Municipality has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the *KMAAG* regulatory basis of accounting.

4. Budgetary Information: Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:
 - a. Preparation of the budget for the succeeding calendar year on or before August 1.
 - b. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5.
 - c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
 - d. Adoption of the final budget on or before August 25.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund; Municipality policy requires such transfers to be approved by the County Commissioners. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

A legal operating budget is not required for capital project funds, trust funds and certain special purpose funds (exempted by Kansas Statute):

- K.S.A. 12-110d: Special Ambulance or emergency medical service equipment fund
- K.S.A. 12-663: Federal Grant funds
- K.S.A. 12-16, 111: State Loans and Grant funds
- K.S.A. 12-17, 118: Neighborhood Revitalization fund
- K.S.A. 19-119: County Equipment Reserve funds
- K.S.A. 19-120: Multi-year Capital Improvement funds
- K.S.A. 19-15, 136: Special Building funds
- K.S.A. 28-115a: Register of Deeds Technology funds
- K.S.A. 68-141g: Special Road, Bridge or Street Building Machinery, Equipment and Bridge Building funds
- K.S.A. 68-559a: Special Road and Bridge fund
- K.S.A. 68-590: Special Highway Improvement fund
- K.S.A. 68-1135: Special Bridge and Culvert fund

Spending in funds, which are not subject to the legal annual operating budget requirement, is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

5. Special Assessments: Projects financed in part by special assessments are financed through general obligation bonds of the Municipality and are retired from the bond and interest fund. Special assessments paid prior to the issuance of bonds are recorded as revenue in the appropriate project. Special assessments received after the issuance of bonds are recorded as revenue in the bond and interest fund.
6. Cash and Investments: The Municipality uses an internally pooled cash system in which the cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments, unless specifically designated, are allocated to the general fund and the utility funds based upon their average cash balances. Investments are stated at cost, which approximates market.
7. Property Taxes: In accordance with governing state statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. State statutes prohibit the County Treasurer from distributing taxes collected in the year levied prior to January 1 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

8. Reimbursements: The Municipality records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the reimbursement is recorded as a qualifying budget credit in the fund receiving the reimbursement.

NOTE B – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

1. Amendments to Legal Budgets: There were no amendments to the budget during 2014.
2. Compliance with finance-related legal (including KSA's) and contractual provisions

K.S.A 79-2935: Indicates, "Expenditures, including encumbrances, in any lawfully budgeted fund should not exceed the adopted budget of expenditures plus any reimbursements (budget credits) of current year expenditures of such fund for that budget year."

We noted one fund in violation of K-S.A 79-2935. The 911 Local fund, a general government special revenue fund, exceeded its legal budget by \$72,512.

NOTE C – DEPOSITS AND INVESTMENTS

As of December 31, 2014, the Municipality's investments consisted of short-term certificates of deposit.

K.S.A. 9-1401 establishes the depositories which may be used by the Municipality. The statute requires banks eligible to hold the Municipality's funds have a main or branch bank in the county in which the Municipality is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Municipality has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the Municipality's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The Municipality has no investment policy that would further limit its investment choices. The Municipality had no investments, other than certificates of deposit which are included in the bank deposits; therefore they do not have a rating.

Concentration of credit risk: State statutes place no limit on the amount the Municipality may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the Municipality's deposits may not be returned to it. State statutes require the Municipality's deposits in financial institutions to be entirely covered by federally depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

The Municipality had no agreements for designated "peak periods." All deposits were legally secured at December 31, 2014.

At December 31, 2014, the carrying amount of the Municipality's deposits, including certificates of deposit, was \$18,261,652 and the bank balance was \$18,362,179. The bank balance was held by nine banks which did not result in a concentration of credit risk. Of the bank balance, \$2,728,883 was covered by federal depository insurance and the remaining \$15,633,296 was collateralized with securities held by the pledging financial institutions' agents in the Municipality's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the Municipality will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE D - LONG TERM DEBT

The following is a summary of debt transactions of the Municipality for the year ended December 31, 2014. See Notes K and L for the schedules of long-term liabilities and current maturities of long-term debt.

	Payable Beginning of Year	Issued	Retired	Payable End of Year
General Obligation Bonds	\$ 242,000		\$ 8,000	\$ 234,000
Capital Leases	88,097		46,988	41,109
Total	<u>\$ 330,097</u>	<u>\$ -</u>	<u>\$ 54,988</u>	<u>\$ 275,109</u>

Total interest expense for the year was \$14,034.

Bonded Indebtedness Limitation

Kansas statutes restrict the level of the authorized and outstanding bonded indebtedness of the Municipality to not more than three percent of the assessed value of all tangible property within such county, as certified to the County Clerk on the preceding August 25.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

Total assessed valuations as of November 2013	136,279,079
3% Debt Limit	4,088,372
Total Outstanding General Obligation Debt	234,000
General Obligation Debt Margin	<u>\$ 3,854,372</u>

NOTE E — DEFINED BENEFIT PENSION PLAN

Plan Description: The non-school Municipality participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy: K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at five percent of covered salary for Tier 1 members and at six percent of covered salary for Tier 2 members. The employer collects and remits member-employee contributions according to the provisions of Section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates.

Net Pension Liability. The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014 the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the Municipality's proportionate share of the net pension liability is \$2,059,347 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE F — OTHER POST EMPLOYMENT BENEFIT

As provided by K.S.A. 12-5040, the municipality allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the municipality is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these financial statements.

Under the Consolidated Budget Reconciliation Act (COBRA), the municipality makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

NOTE G — COMPENSATED ABSENCES

The Municipality provides certain vacation time benefits, i.e., paid time off, to full-time employees based upon length of service with the Municipality. Unused vacation time up to a maximum of 320 hours (varies based upon length of service) is paid to the employee or legal representative of the employee upon termination of employment, retirement or death. Payment of unused vacation time is based upon the employee's rate of pay at the time of termination, retirement or death.

Per the Municipality's policy at December 31, 2014, the Municipality's liability for unused vacation was approximately \$203,562.

NOTE H — COMMITMENTS AND CONTINGENCIES

Risk Management: The Municipality is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Municipality manages these various risks of loss through commercial insurance with varying deductibles. All deductibles are \$1,000 or less. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

Litigation: There are a number of claims and/or lawsuits to which the Municipality is a party as a result of matters and complaints arising in the ordinary course of Municipality activities. The Municipality's management and legal counsel anticipate that the potential claims against the Municipality not covered by insurance, if any, resulting from such matters would not materially affect the financial position of the Municipality.

Solid Waste Landfill Post-closure Care Costs: The Municipality closed its solid waste facility and received approval. Any liability for post-closure care costs associated with the landfill has not been determined. The Municipality incurs costs annually to monitor the closed facility.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS FINANCIAL REPORTING ENTITY

December 31, 2014

NOTE I — TRANSFERS

Operating transfers were as follows:

<u>FROM</u>	<u>TO</u>	<u>Statutory Authority</u>	<u>Amount</u>
General Fund	Equipment Reserve Fund	K.S.A. 19-119	\$ 4,000
General Fund	Election Equipment Reserve	K.S.A. 19-119	10,000
Community College	General Fund	Equity transfer	18
Appraiser Fund	Appraiser Capital Outlay Fund	K.S.A. 19-120	4,000
Road & Bridge Fund	Special Road & Bridge	K.S.A. 68-141g	50,000
Road & Bridge Fund	Special Machinery Fund	K.S.A. 68-141g	100,000
			<u>\$ 168,018</u>

NOTE J — MANAGEMENT'S REVIEW OF SUBSEQUENT EVENTS

In preparing these financial statements, the Municipality has evaluated events and transactions for potential recognition or disclosure through August 31, 2015, the date the financial statements were available to be issued.

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2014

NOTE K - SCHEDULE OF LONG-TERM DEBT

The following is a schedule of changes in long-term debt for the County for the year ended December 31, 2014

	Interest Rate	Date Issued	Original Amount	Date of Final Maturity	Outstanding January 1, 2014	Issued	Retired	Net Change	Outstanding December 31, 2014	Interest Paid
GENERAL OBLIGATION BONDS										
2002B Sewer Project	4.75%	3/4/2002	\$ 322,300	3/4/2041	\$ 242,000	\$	\$ 8,000	\$ (8,000)	\$ 234,000	\$ 11,495
TOTAL GENERAL OBLIGATION BONDS			<u>322,300</u>		<u>242,000</u>	<u>-</u>	<u>8,000</u>	<u>(8,000)</u>	<u>234,000</u>	<u>11,495</u>
CAPITAL LEASE AGREEMENTS										
2012 Dodge Charger	3.49%	2/7/2012	26,633	1/20/2017	16,924		5,296	(5,296)	11,628	513
2012 Dodge Charger	3.49%	2/14/2012	26,633	1/20/2017	16,913		16,913	(16,913)	-	518
2010 Chevy Tahoe	3.59%	1/23/2013	19,000	1/20/2017	14,864		14,864	(14,864)	-	469
2013 Dodge Pickup	2.98%	7/1/2013	19,000	6/20/2017	16,724		4,606	(4,606)	12,118	436
2013 Dodge Pickup	2.98%	8/12/2013	24,900	1/20/2018	22,672		5,309	(5,309)	17,363	603
TOTAL CAPITAL LEASES			<u>116,166</u>		<u>88,097</u>	<u>-</u>	<u>46,988</u>	<u>(46,988)</u>	<u>41,109</u>	<u>2,539</u>
TOTAL INDEBTEDNESS			<u>\$ 438,466</u>		<u>\$ 330,097</u>	<u>\$ -</u>	<u>\$ 54,988</u>	<u>\$ (54,988)</u>	<u>\$ 275,109</u>	<u>\$ 14,034</u>

NOTES TO FINANCIAL STATEMENT

MARSHALL COUNTY, KANSAS

December 31, 2014

NOTE L: SCHEDULE OF MATURITY OF LONG TERM DEBT

The current maturities of long term debt and interest for the next five years and in five year increments through maturity as follows:

	2015	2016	2017	2018	2019	2020-2024	2025-2029	2030-2034	2035-2039	2040-2044	Total
PRINCIPAL											
General obligation bonds	8,000	8,000	8,000	8,000	8,000	41,000	45,000	45,000	45,000	18,000	234,000
Capital leases payable	15,699	16,203	8,749	458							41,109
TOTAL PRINCIPAL	23,699	24,203	16,749	8,458	8,000	41,000	45,000	45,000	45,000	18,000	275,109
INTEREST											
General obligation bonds	11,115	10,735	10,355	9,975	9,595	42,275	32,063	21,375	10,687	1,283	159,458
Capital leases payable	1,065	561	132	1							1,759
TOTAL INTEREST	12,180	11,296	10,487	9,976	9,595	42,275	32,063	21,375	10,687	1,283	161,217
TOTAL PRINCIPAL AND INTEREST	<u>\$ 35,879</u>	<u>\$ 35,499</u>	<u>\$ 27,236</u>	<u>\$ 18,434</u>	<u>\$ 17,595</u>	<u>\$ 83,275</u>	<u>\$ 77,063</u>	<u>\$ 66,375</u>	<u>\$ 55,687</u>	<u>\$ 19,283</u>	<u>\$ 436,326</u>

**REGULATORY-REQUIRED
SUPPLEMENTARY INFORMATION**

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
BUDGETED FUNDS ONLY (SCHEDULE 1)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Certified Budget (As Amended)</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Favorable (Unfavorable) Variance</u>
Governmental Type Funds:					
General	\$ 2,861,463	\$	\$ 2,861,463	\$ 2,083,627	\$ 777,836
Bond and Interest Funds:					
Bond and Interest	15,066		15,066	63	15,003
Special Purpose:					
Road and Bridge	2,497,654		2,497,654	2,481,823	15,831
Health Nurse	546,662		546,662	516,391	30,271
Agency on Aging	220,719		220,719	133,447	87,272
Twin Valley Workshop	55,655		55,655	55,600	55
Pawnee Mental Health	82,110		82,110	82,031	79
Soil Conservation	24,406		24,406	24,382	24
Ambulance	345,277		345,277	343,822	1,455
Appraiser	176,049		176,049	170,697	5,352
Noxious Weed	93,286		93,286	93,168	118
Election	90,222		90,222	89,155	1,067
Extension	163,226		163,226	163,068	158
4-H Building	7,521		7,521	7,515	6
Landfill (Solid Waste)	392,570		392,570	343,735	48,835

See independent auditor's report.

**SUMMARY OF EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
BUDGETED FUNDS ONLY (SCHEDULE 1)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Certified Budget (As Amended)</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Favorable (Unfavorable) Variance</u>
Employee Benefits Funds:					
Employee Benefits	1,423,764		1,423,764	1,013,549	410,215
Unemployment	6,041		6,041	2,637	3,404
Kansas Public Employee's Retirement	380,094		380,094	284,387	95,707
Workmen's Compensation	91,130		91,130	57,681	33,449
Social Security	278,926		278,926	219,208	59,718
Fair Grounds & Building	30,085		30,085	26,138	3,947
Tort Liability	81,038		81,038	62,578	18,460
Historical	12,198		12,198	12,186	12
Recycling/Household Hazardous Waste	67,524		67,524	58,073	9,451
Special Parks and Recreation	3,000		3,000		3,000
Special Alcohol	10,000		10,000	399	9,601
911 Specials	45,000		45,000		45,000
911 Local	75,000		75,000	147,512	(72,512)

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Receipts:			
Ad valorem tax	\$ 1,835,869	\$ 1,821,181	\$ (14,688)
Delinquent tax		24,067	24,067
In lieu of taxes		122	122
Local alcohol liquor tax		3,545	3,545
Motor vehicle tax	152,221	151,477	(744)
Redemptions		12,877	12,877
16/20M vehicle tax	21,021	22,216	1,195
District Coroner fee	4,100		(4,100)
Recreation vehicle tax	2,470	2,441	(29)
Miscellaneous tax revenue	41,382	68,537	27,155
Licenses, permits, and fees	91,200	149,560	58,360
Use of money and property	30,000	62,574	32,574
Reimbursements and grants	15,000	52,224	37,224
Miscellaneous	8,000	13,506	5,506
Operating transfers		18	18
TOTAL CASH RECEIPTS	2,201,263	2,384,345	183,082
Expenditures:			
County Commission:			
Personnel services	65,850	66,954	(1,104)
Contractual services and other charges	42,500	20,007	22,493
Materials and supplies	3,300	3,134	166
Capital outlay	250		250
TOTAL COUNTY COMMISSION	111,900	90,095	21,805
County Clerk:			
Personnel services	124,647	119,807	4,840
Contractual services and other charges	3,250	5,548	(2,298)
Materials and supplies	5,000	2,520	2,480
Capital outlay	2,500		2,500
TOTAL COUNTY CLERK	135,397	127,875	7,522

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
County Treasurer:			
Personnel services	99,085	94,434	4,651
Contractual services and other charges	10,500	7,421	3,079
Materials and supplies	4,000	1,540	2,460
Capital outlay	2,000	847	1,153
TOTAL COUNTY TREASURER	115,585	104,242	11,343
Building and Equipment:			
Contractual services and other charges	175,000	1,485	173,515
County Attorney:			
Personnel services	148,450	141,773	6,677
Contractual services and other charges	25,200	8,966	16,234
Materials and supplies	4,500	1,626	2,874
Capital outlay	1,500	560	940
TOTAL COUNTY ATTORNEY	179,650	152,925	26,725
Register of Deeds:			
Personnel services	84,013	80,501	3,512
Contractual services and other charges	5,025	3,895	1,130
Materials and supplies	1,170	417	753
Capital outlay	1,200	6,685	(5,485)
TOTAL REGISTER OF DEEDS	91,408	91,498	(90)
Sheriff:			
Personnel services	756,494	746,707	9,787
Contractual services and other charges	145,500	153,730	(8,230)
Materials and supplies	139,000	130,307	8,693
Capital outlay	27,400	4,075	23,325
TOTAL SHERIFF	1,068,394	1,034,819	33,575

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Clerk of the District Court:			
Contractual services and other charges	98,278	97,128	1,150
Materials and supplies	6,650	7,113	(463)
Capital outlay	8,500	3,011	5,489
TOTAL CLERK OF THE DISTRICT COURT	113,428	107,252	6,176
County General:			
Contractual services and other charges	150,000	93,580	56,420
Materials and supplies	15,000	4,374	10,626
Capital outlay	375,000	24,156	350,844
TOTAL COUNTY GENERAL	540,000	122,110	417,890
Local Emergency Management:			
Personnel services	54,816	57,794	(2,978)
Contractual services and other charges	12,990	7,139	5,851
Materials and supplies	17,750	6,064	11,686
Capital outlay	3,000	2,384	616
TOTAL LOCAL EMERGENCY	88,556	73,381	15,175
District Coroner:			
Personnel services	6,000	4,000	2,000
Contractual services and other charges	20,000	32,468	(12,468)
TOTAL DISTRICT CORONER	26,000	36,468	(10,468)
Custodial:			
Personnel services	33,420	31,366	2,054
Materials and supplies	9,150	8,087	1,063
TOTAL CUSTODIAL	42,570	39,453	3,117
Technology:			
Contractual services and other charges	50,000	33,926	16,074

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS
GENERAL FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Juvenile Detention:			
Contractual services and other charges	30,000	12,420	17,580
Appropriations:			
Kansas National Guard	1,934	1,934	-
Economic Development	30,000	8,507	21,493
Soil Conservation	10,000	10,000	-
RSVP	15,000	15,000	-
Big Lakes Regional Council	2,500	2,736	(236)
TOTAL APPROPRIATIONS	59,434	38,177	21,257
Neighborhood Revitalization Rebate	34,141	3,501	30,640
Transfers out		14,000	(14,000)
TOTAL EXPENDITURES	2,861,463	2,083,627	777,836
RECEIPTS OVER (UNDER) EXPENDITURES	(660,200)	300,718	
Beginning Unencumbered Cash Balance	660,200	1,547,412	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 1,848,130	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - BOND AND INTEREST
BOND AND INTEREST FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 3,557	\$ 3,560	\$ 3
Delinquent tax		2	2
Motor vehicle tax	786	918	132
Redemptions		153	153
16/20M vehicle tax	109	193	84
Recreation vehicle tax	13	14	1
Miscellaneous tax revenue		64	64
TOTAL CASH RECEIPTS	4,465	4,904	439
Expenditures:			
Contractual and other expenditures	15,000		15,000
Neighborhood revitalization rebate	66	63	3
TOTAL EXPENDITURES	15,066	63	15,003
RECEIPTS OVER (UNDER) EXPENDITURES	(10,601)	4,841	
Beginning Unencumbered Cash Balance	10,601	22,383	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 27,224	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ROAD AND BRIDGE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,484,495	\$ 1,472,698	\$ (11,797)
Delinquent tax		187	187
In lieu of tax		145	145
Motor vehicle tax	179,931	179,006	(925)
Redemptions		14,242	14,242
City and county highway fund	375,000	489,334	114,334
16/20M vehicle tax	24,937	25,944	1,007
Recreation vehicle tax	2,930	2,889	(41)
Miscellaneous tax revenue		14,801	14,801
Reimbursements and grants	50,000	113,058	63,058
Miscellaneous		140,088	140,088
TOTAL CASH RECEIPTS	2,117,293	2,452,392	335,099
Expenditures:			
Personnel expenditures	753,698	756,388	(2,690)
Contractual and other expenditures	136,650	160,052	(23,402)
Material and supplies	1,387,200	1,245,750	141,450
Capital Outlay	192,500	143,628	48,872
Neighborhood revitalization rebate	27,606	26,005	1,601
Transfers out		150,000	(150,000)
TOTAL EXPENDITURES	2,497,654	2,481,823	15,831
RECEIPTS OVER (UNDER) EXPENDITURES	(380,361)	(29,431)	
Beginning Unencumbered Cash Balance	380,361	582,656	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 553,225	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - HEALTH NURSE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 72,678	\$ 72,158	\$ (520)
Delinquent tax		13	13
In lieu of tax		16	16
Motor vehicle tax	11,824	11,739	(85)
Redemptions		954	954
16/20M vehicle tax	1,639	1,691	52
Recreation vehicle tax	193	190	(3)
Miscellaneous tax revenue		973	973
Charges for services	350,000	329,109	(20,891)
Reimbursements and grants		79,785	79,785
Miscellaneous		29	29
TOTAL CASH RECEIPTS	436,334	496,657	60,323
Expenditures:			
Personnel expenditures	280,200	245,455	34,745
Contractual and other expenditures	27,500	29,758	(2,258)
Material and supplies	228,610	239,163	(10,553)
Capital Outlay	9,000	741	8,259
Neighborhood revitalization rebate	1,352	1,274	78
TOTAL EXPENDITURES	546,662	516,391	30,271
RECEIPTS OVER (UNDER) EXPENDITURES	(110,328)	(19,734)	
Beginning Unencumbered Cash Balance	110,328	118,782	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 99,048	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - AGENCY ON AGING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 128,084	\$ 127,011	\$ (1,073)
Delinquent tax		16	16
In lieu of tax		11	11
Motor vehicle tax	14,988	14,806	(182)
Redemptions		1,191	1,191
16/20M vehicle tax	2,077	2,098	21
Recreation vehicle tax	244	239	(5)
Miscellaneous tax revenue		1,233	1,233
Miscellaneous		5,965	5,965
TOTAL CASH RECEIPTS	145,393	152,570	7,177
Expenditures:			
Personnel expenditures	148,170	52,018	96,152
Contractual and other expenditures	55,267	31,250	24,017
Material and supplies	10,900	6,251	4,649
Capital Outlay	4,000	1,990	2,010
Neighborhood revitalization rebate	2,382	2,243	139
Operating transfers		39,695	(39,695)
TOTAL EXPENDITURES	220,719	133,447	87,272
RECEIPTS OVER (UNDER) EXPENDITURES	(75,326)	19,123	
Beginning Unencumbered Cash Balance	75,326	148,448	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 167,571	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - TWIN VALLEY WORKSHOP
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 50,265	\$ 49,821	\$ (444)
Delinquent tax		5	5
In lieu of tax		4	4
Motor vehicle tax	4,636	4,654	18
Redemptions		397	397
16/20M vehicle tax	643	694	51
Recreation vehicle tax	75	75	-
Miscellaneous tax revenue		381	381
TOTAL CASH RECEIPTS	55,619	56,031	412
Expenditures:			
Contractual and other expenditures	54,720	54,720	-
Neighborhood revitalization rebate	935	880	55
TOTAL EXPENDITURES	55,655	55,600	55
RECEIPTS OVER (UNDER) EXPENDITURES	(36)	431	
Beginning Unencumbered Cash Balance	36	284	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 715	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - PAWNEE MENTAL HEALTH
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 73,776	\$ 73,138	\$ (638)
Delinquent tax		8	8
In lieu of tax		6	6
Motor vehicle tax	6,993	6,974	(19)
Redemptions		592	592
16/20M vehicle tax	969	1,018	49
Recreation vehicle tax	114	112	(2)
Miscellaneous tax revenue		575	575
TOTAL CASH RECEIPTS	81,852	82,423	571
Expenditures:			
Contractual and other expenditures	80,738	80,740	(2)
Neighborhood revitalization rebate	1,372	1,291	81
TOTAL EXPENDITURES	82,110	82,031	79
RECEIPTS OVER (UNDER) EXPENDITURES	(258)	392	
Beginning Unencumbered Cash Balance	258	677	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 1,069	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SOIL CONSERVATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 21,832	\$ 21,720	\$ (112)
Delinquent tax		2	2
In lieu of tax		2	2
Motor vehicle tax	2,002	1,992	(10)
Redemptions		168	168
16/20M vehicle tax	277	288	11
Recreation vehicle tax	33	32	(1)
Miscellaneous tax revenue		165	165
TOTAL CASH RECEIPTS	24,144	24,369	225
Expenditures:			
Contractual and other expenditures	24,000	23,998	2
Neighborhood revitalization rebate	406	384	22
TOTAL EXPENDITURES	24,406	24,382	24
RECEIPTS OVER (UNDER) EXPENDITURES	(262)	(13)	
Beginning Unencumbered Cash Balance	262	424	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 411	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - AMBULANCE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 310,635	\$ 308,134	\$ (2,501)
Delinquent tax		31	31
In lieu of tax		24	24
Motor vehicle tax	29,160	28,525	(635)
Redemptions		2,375	2,375
16/20M vehicle tax	4,041	3,917	(124)
Recreation vehicle tax	475	463	(12)
Miscellaneous tax revenue		2,399	2,399
TOTAL CASH RECEIPTS	344,311	345,868	1,557
Expenditures:			
Allocations and distributions	339,500	338,381	1,119
Neighborhood revitalization rebate	5,777	5,441	336
TOTAL EXPENDITURES	345,277	343,822	1,455
RECEIPTS OVER (UNDER) EXPENDITURES	(966)	2,046	
Beginning Unencumbered Cash Balance	966	7,331	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 9,377	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - APPRAISER
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 139,739	\$ 138,667	\$ (1,072)
Delinquent tax		14	14
In lieu of tax		11	11
Motor vehicle tax	13,021	13,138	117
Redemptions		1,112	1,112
16/20M vehicle tax	1,805	1,985	180
Recreation vehicle tax	212	211	(1)
Miscellaneous tax revenue		1,071	1,071
Reimbursements and grants		3,950	3,950
Miscellaneous		803	803
TOTAL CASH RECEIPTS	154,777	160,962	6,185
Expenditures:			
Personnel expenditures	137,700	137,848	(148)
Contractual and other expenditures	19,650	18,031	1,619
Material and supplies	6,600	4,821	1,779
Capital Outlay	9,500	3,548	5,952
Neighborhood revitalization rebate	2,599	2,449	150
Operating transfers		4,000	(4,000)
TOTAL EXPENDITURES	176,049	170,697	5,352
RECEIPTS OVER (UNDER) EXPENDITURES	(21,272)	(9,735)	
Beginning Unencumbered Cash Balance	21,272	39,036	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 29,301	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - NOXIOUS WEED
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 54,619	\$ 54,240	\$ (379)
Delinquent tax		5	5
In lieu of tax		5	5
Motor vehicle tax	4,682	5,042	360
Redemptions		440	440
16/20M vehicle tax	649	902	253
Recreation vehicle tax	76	79	3
Miscellaneous tax revenue		385	385
Reimbursements and grants		3,705	3,705
TOTAL CASH RECEIPTS	60,026	64,803	4,777
Expenditures:			
Personnel expenditures	31,420	30,939	481
Contractual and other expenditures	8,900	2,730	6,170
Material and supplies	51,950	53,041	(1,091)
Capital Outlay		5,500	(5,500)
Neighborhood revitalization rebate	1,016	958	58
TOTAL EXPENDITURES	93,286	93,168	118
RECEIPTS OVER (UNDER) EXPENDITURES	(33,260)	(28,365)	
Beginning Unencumbered Cash Balance	33,260	58,173	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 29,808	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - ELECTION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 76,442	\$ 75,837	\$ (605)
Delinquent tax		7	7
In lieu of tax		6	6
Motor vehicle tax	7,256	7,073	(183)
Redemptions		559	559
16/20M vehicle tax	1,006	959	(47)
Recreation vehicle tax	118	115	(3)
Miscellaneous tax revenue		597	597
Reimbursements and grants		505	505
TOTAL CASH RECEIPTS	84,822	85,658	836
Expenditures:			
Personnel expenditures	16,000	9,369	6,631
Contractual and other expenditures	40,300	45,358	(5,058)
Material and supplies	32,500	33,089	(589)
Neighborhood revitalization rebate	1,422	1,339	83
TOTAL EXPENDITURES	90,222	89,155	1,067
RECEIPTS OVER (UNDER) EXPENDITURES	(5,400)	(3,497)	
Beginning Unencumbered Cash Balance	5,400	8,651	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 5,154	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - EXTENSION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 146,590	\$ 145,416	\$ (1,174)
Delinquent tax		14	14
In lieu of tax		10	10
Motor vehicle tax	13,560	13,367	(193)
Redemptions		1,112	1,112
16/20M vehicle tax	1,879	1,881	2
Recreation vehicle tax	221	216	(5)
Miscellaneous tax revenue		1,116	1,116
TOTAL CASH RECEIPTS	162,250	163,132	882
Expenditures:			
Contractual and other expenditures	160,500	160,500	-
Neighborhood revitalization rebate	2,726	2,568	158
TOTAL EXPENDITURES	163,226	163,068	158
RECEIPTS OVER (UNDER) EXPENDITURES	(976)	64	
Beginning Unencumbered Cash Balance	976	1,658	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 1,722	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - 4-H BUILDING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 6,502	\$ 6,504	\$ 2
Delinquent tax		1	1
In lieu of tax		1	1
Motor vehicle tax	644	641	(3)
Redemptions		54	54
16/20M vehicle tax	89	93	4
Recreation vehicle tax	10	10	-
Miscellaneous tax revenue		53	53
TOTAL CASH RECEIPTS	7,245	7,357	112
Expenditures:			
Contractual and other expenditures	7,400	7,400	-
Neighborhood revitalization rebate	121	115	6
TOTAL EXPENDITURES	7,521	7,515	6
RECEIPTS OVER (UNDER) EXPENDITURES	(276)	(158)	
Beginning Unencumbered Cash Balance	276	327	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 169	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - LANDFILL (SOLID WASTE)
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$	\$ 4	\$ 4
Delinquent tax		1	1
Motor vehicle tax		921	921
Redemptions		206	206
16/20M vehicle tax		541	541
Recreation vehicle tax		10	10
Charges for services	250,000	308,788	58,788
Miscellaneous		143	143
TOTAL CASH RECEIPTS	250,000	310,614	60,614
Expenditures:			
Personnel expenditures	36,720	45,272	(8,552)
Contractual and other expenditures	44,250	50,957	(6,707)
Material and supplies	17,100	8,224	8,876
Capital Outlay	2,500	1,385	1,115
Allocations and distributions	292,000	237,897	54,103
TOTAL EXPENDITURES	392,570	343,735	48,835
RECEIPTS OVER (UNDER) EXPENDITURES	(142,570)	(33,121)	
Beginning Unencumbered Cash Balance	259,315	356,958	
ENDING UNENCUMBERED CASH BALANCE	\$ 116,745	\$ 323,837	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - EMPLOYEE BENEFITS
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 1,277,876	\$ 1,267,613	\$ (10,263)
Delinquent tax		103	103
In lieu of tax		98	98
Motor vehicle tax	99,877	94,880	(4,997)
Redemptions		7,757	7,757
16/20M vehicle tax	13,842	11,764	(2,078)
Recreation vehicle tax	1,626	1,553	(73)
Miscellaneous tax revenue		8,216	8,216
Reimbursements and grants		11,671	11,671
TOTAL CASH RECEIPTS	1,393,221	1,403,655	10,434
Expenditures:			
Personnel expenditures	1,400,000	991,165	408,835
Neighborhood revitalization rebate	23,764	22,384	1,380
TOTAL EXPENDITURES	1,423,764	1,013,549	410,215
RECEIPTS OVER (UNDER) EXPENDITURES	(30,543)	390,106	
Beginning Unencumbered Cash Balance	30,543	212,722	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 602,828	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - UNEMPLOYMENT
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 2,206	\$ 2,209	\$ 3
Motor vehicle tax	185	191	6
Redemptions		16	16
16/20M vehicle tax	26	31	5
Recreation vehicle tax	3	3	-
Miscellaneous tax revenue		15	15
Reimbursements and grants		16	16
TOTAL CASH RECEIPTS	2,420	2,481	61
Expenditures:			
Contractual and other expenditures	6,000	2,598	3,402
Neighborhood revitalization rebate	41	39	2
TOTAL EXPENDITURES	6,041	2,637	3,404
RECEIPTS OVER (UNDER) EXPENDITURES	(3,621)	(156)	
Beginning Unencumbered Cash Balance	3,621	5,153	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 4,997	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - KANSAS PUBLIC EMPLOYEE'S RETIREMENT
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 273,915	\$ 271,685	\$ (2,230)
Delinquent tax		21	21
In lieu of tax		19	19
Motor vehicle tax	21,187	19,889	(1,298)
Redemptions		1,614	1,614
16/20M vehicle tax	2,936	2,354	(582)
Recreation vehicle tax	345	327	(18)
Miscellaneous tax revenue		1,743	1,743
Reimbursements and grants		7,534	7,534
TOTAL CASH RECEIPTS	298,383	305,186	6,803
Expenditures:			
Personnel expenditures	375,000	279,589	95,411
Neighborhood revitalization rebate	5,094	4,798	296
TOTAL EXPENDITURES	380,094	284,387	95,707
RECEIPTS OVER (UNDER) EXPENDITURES	(81,711)	20,799	
Beginning Unencumbered Cash Balance	81,711	180,025	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 200,824	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - WORKMENS COMPENSATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 60,745	\$ 60,253	\$ (492)
Delinquent tax		6	6
In lieu of tax		2	2
Motor vehicle tax	5,292	5,926	634
Redemptions		491	491
16/20M vehicle tax	734	1,153	419
Recreation vehicle tax	86	92	6
Miscellaneous tax revenue		435	435
Reimbursements and grants		10,305	10,305
TOTAL CASH RECEIPTS	66,857	78,663	11,806
Expenditures:			
Contractual and other expenditures	90,000	56,617	33,383
Neighborhood revitalization rebate	1,130	1,064	66
TOTAL EXPENDITURES	91,130	57,681	33,449
RECEIPTS OVER (UNDER) EXPENDITURES	(24,273)	20,982	
Beginning Unencumbered Cash Balance	24,273	71,075	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 92,057	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SOCIAL SECURITY
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 211,101	\$ 209,472	\$ (1,629)
Delinquent tax		21	21
In lieu of tax		15	15
Motor vehicle tax	19,301	18,910	(391)
Redemptions		1,581	1,581
16/20M vehicle tax	2,675	2,611	(64)
Recreation vehicle tax	314	307	(7)
Miscellaneous tax revenue		1,588	1,588
Reimbursements and grants		6,443	6,443
TOTAL CASH RECEIPTS	233,391	240,948	7,557
Expenditures:			
Personnel expenditures	275,000	215,509	59,491
Neighborhood revitalization rebate	3,926	3,699	227
TOTAL EXPENDITURES	278,926	219,208	59,718
RECEIPTS OVER (UNDER) EXPENDITURES	(45,535)	21,740	
Beginning Unencumbered Cash Balance	45,535	114,762	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 136,502	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - FAIR GROUNDS & BUILDING
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 26,062	\$ 25,893	\$ (169)
Delinquent tax		3	3
In lieu of tax		1	1
Motor vehicle tax	2,569	2,557	(12)
Redemptions		217	217
16/20M vehicle tax	356	371	15
Recreation vehicle tax	42	41	(1)
Miscellaneous tax revenue		211	211
TOTAL CASH RECEIPTS	29,029	29,294	265
Expenditures:			
Contractual and other expenditures	29,600	25,681	3,919
Neighborhood revitalization rebate	485	457	28
TOTAL EXPENDITURES	30,085	26,138	3,947
RECEIPTS OVER (UNDER) EXPENDITURES	(1,056)	3,156	
Beginning Unencumbered Cash Balance	1,056	10,150	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 13,306	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - TORT LIABILITY
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 55,836	\$ 55,344	\$ (492)
Delinquent tax		6	6
In lieu of tax		4	4
Motor vehicle tax	5,209	5,069	(140)
Redemptions		424	424
16/20M vehicle tax	722	685	(37)
Recreation vehicle tax	85	82	(3)
Miscellaneous tax revenue		428	428
Reimbursements and grants		656	656
TOTAL CASH RECEIPTS	61,852	62,698	846
Expenditures:			
Contractual and other expenditures	80,000	61,601	18,399
Neighborhood revitalization rebate	1,038	977	61
TOTAL EXPENDITURES	81,038	62,578	18,460
RECEIPTS OVER (UNDER) EXPENDITURES	(19,186)	120	
Beginning Unencumbered Cash Balance	19,186	38,381	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 38,501	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - HISTORICAL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 10,658	\$ 10,553	\$ (105)
Delinquent tax		1	1
In lieu of tax		1	1
Motor vehicle tax	1,046	1,038	(8)
Redemptions		87	87
16/20M vehicle tax	145	148	3
Recreation vehicle tax	17	17	-
Miscellaneous tax revenue		86	86
TOTAL CASH RECEIPTS	11,866	11,931	65
Expenditures:			
Contractual and other expenditures	12,000	12,000	-
Neighborhood revitalization rebate	198	186	12
TOTAL EXPENDITURES	12,198	12,186	12
RECEIPTS OVER (UNDER) EXPENDITURES	(332)	(255)	
Beginning Unencumbered Cash Balance	332	417	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 162	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - RECYCLING/HOUSEHOLD HAZARDOUS WASTE
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Ad valorem tax	\$ 55,046	\$ 54,607	\$ (439)
Delinquent tax		4	4
In lieu of tax		2	2
Motor vehicle tax	3,195	2,961	(234)
Redemptions		279	279
16/20M vehicle tax	443	354	(89)
Recreation vehicle tax	52	49	(3)
Miscellaneous tax revenue		263	263
Charges for services		15,730	15,730
TOTAL CASH RECEIPTS	58,736	74,249	15,513
Expenditures:			
Contractual and other expenditures	66,500	57,109	9,391
Neighborhood revitalization rebate	1,024	964	60
TOTAL EXPENDITURES	67,524	58,073	9,451
RECEIPTS OVER (UNDER) EXPENDITURES	(8,788)	16,176	
Beginning Unencumbered Cash Balance	8,788	39,562	
ENDING UNENCUMBERED CASH BALANCE	\$ -	\$ 55,738	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SPECIAL PARKS & RECREATION
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Local alcohol liquor tax	<u>\$ 3,000</u>	<u>\$ 3,544</u>	<u>\$ 544</u>
Expenditures:			
Contractual and other expenditures	<u>3,000</u>	<u></u>	<u>3,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	-	3,544	
Beginning Unencumbered Cash Balance	<u>35,027</u>	<u>39,059</u>	
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 35,027</u></u>	<u><u>\$ 42,603</u></u>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - SPECIAL ALCOHOL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Local alcohol liquor tax	<u>\$ 5,000</u>	<u>\$ 6,781</u>	<u>\$ 1,781</u>
Expenditures:			
Contractual and other expenditures	<u> 10,000</u>	<u> 399</u>	<u> 9,601</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(5,000)	6,382	
Beginning Unencumbered Cash Balance	<u> 50,342</u>	<u> 64,241</u>	
ENDING UNENCUMBERED CASH BALANCE	<u><u> \$ 45,342</u></u>	<u><u> \$ 70,623</u></u>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - 911 SPECIALS
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	<u>Budget</u>	<u>Actual</u>	<u>Favorable (Unfavorable) Variance</u>
Cash Receipts:			
Miscellaneous tax revenue	<u>\$ 5,000</u>		<u>\$ (5,000)</u>
Expenditures:			
Contractual and other expenditures	<u>45,000</u>	<u>-</u>	<u>45,000</u>
RECEIPTS OVER (UNDER) EXPENDITURES	(40,000)	-	
Beginning Unencumbered Cash Balance	<u>44,316</u>	<u>64,188</u>	
ENDING UNENCUMBERED CASH BALANCE	<u><u>\$ 4,316</u></u>	<u><u>\$ 64,188</u></u>	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES - BUDGET AND ACTUAL
REGULATORY BASIS - 911 LOCAL
SPECIAL PURPOSE FUND - (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Budget	Actual	Favorable (Unfavorable) Variance
Cash Receipts:			
Miscellaneous tax revenue	\$ 16,000	\$ 67,036	\$ 51,036
Reimbursements and grants	25,000	54	(24,946)
TOTAL CASH RECEIPTS	41,000	67,090	26,090
Expenditures:			
Material and supplies	75,000	147,512	(72,512)
RECEIPTS OVER (UNDER) EXPENDITURES	(34,000)	(80,422)	
Beginning Unencumbered Cash Balance	35,312	98,646	
ENDING UNENCUMBERED CASH BALANCE	\$ 1,312	\$ 18,224	

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Register of Deeds	Prosecuting Attorney Training Fund	Special Road & Bridge	Road & Bridge Sales Tax	Tourism, Promotion & Bed Tax	Special Law Enforcement Fund	Agency on Aging Special Fund	Special County Attorney Fund	Motor Vehicle Fund
Cash Receipts:									
Taxes and Shared Revenue	\$	\$	\$	\$	\$ 1,004	\$	\$	\$	\$ 37,529
Licenses, Permits, and Fees	11,096					1,665		10,876	1,844
Charges for Services		922							
Reimbursements and Grants				614		618		993	73
Miscellaneous				20			8,987		120,592
Transfers			50,000						
TOTAL CASH RECEIPTS	11,096	922	50,000	634	1,004	2,283	8,987	11,869	160,038
Expenditures:									
Personnel expenditures									69,137
Contractual and other expenditures	14,031	1,478		767					4,756
Materials and supplies									2,364
Capital Outlay									6,301
Miscellaneous								16,268	
Operating transfers									19,512
TOTAL EXPENDITURES	14,031	1,478	-	767	-	-	-	16,268	102,070
RECEIPTS OVER (UNDER) EXPENDITURES	(2,935)	(556)	50,000	(133)	1,004	2,283	8,987	(4,399)	57,968
Beginning Unencumbered Cash Balance	19,246	3,577	185,242	205	3,193	8,951	29,288	24,113	2,669
ENDING UNENCUMBERED CASH BALANCE	\$ 16,311	\$ 3,021	\$ 235,242	\$ 72	\$ 4,197	\$ 11,234	\$ 38,275	\$ 19,714	\$ 60,637

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
CAPITAL EQUIPMENT RESERVE FUNDS

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Emergency Management Capital	Buildings	Department Building Fund	Health Capital Outlay	Community College	Appraisers Capital Outlay
Cash Receipts:						
Use of Money and Property	\$	\$	\$ 12,000	\$	\$	\$
Reimbursements and Grants						
Miscellaneous						
Transfers						4,000
TOTAL CASH RECEIPTS	-	-	12,000	-	-	4,000
Expenditures:						
Contractual and other expenditures			1,833			
Capital Outlay				16,436		1,143
Operating transfers					18	
TOTAL EXPENDITURES	-	-	1,833	16,436	18	1,143
RECEIPTS OVER (UNDER) EXPENDITURES	-	-	10,167	(16,436)	(18)	2,857
Beginning Unencumbered Cash Balance	20,000	16	126,744	76,441	18	14,200
ENDING UNENCUMBERED CASH BALANCE	\$ 20,000	\$ 16	\$ 136,911	\$ 60,005	\$ -	\$ 17,057

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
CAPITAL EQUIPMENT RESERVE FUNDS

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Election Equipment Reserve	Noxious Weed Outlay	Equipment Reserve	Machinery	Sheriff Capital Outlay
Cash Receipts:					
Use of Money and Property	\$	\$	\$	\$	\$
Reimbursements and Grants					20,379
Miscellaneous					624
Transfers	10,000		4,000	100,000	
TOTAL CASH RECEIPTS	10,000	-	4,000	100,000	21,003
Expenditures:					
Contractual and other expenditures	9,741		8,000		
Capital Outlay				221,758	45,445
Operating transfers					9,495
TOTAL EXPENDITURES	9,741	-	8,000	221,758	54,940
RECEIPTS OVER (UNDER) EXPENDITURES	259	-	(4,000)	(121,758)	(33,937)
Beginning Unencumbered Cash Balance	132,456	69,885	95,390	339,780	123,124
ENDING UNENCUMBERED CASH BALANCE	\$ 132,715	\$ 69,885	\$ 91,390	\$ 218,022	\$ 89,187

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Emergency Management Grant Fund	Medical Reserve Corp Grant	Safe Kids Grant	Child Care Licensing	Maternal Child Health	Immunizations
Cash Receipts:						
Reimbursements and Grants	\$ 5,661	\$	\$	\$ 18,900	\$ 9,704	\$ 2,121
Miscellaneous						
Transfers						
TOTAL CASH RECEIPTS	5,661	-	-	18,900	9,704	2,121
Expenditures:						
Personnel expenditures		1,028		21,579	8,536	1,860
Contractual and other expenditures				2,591	111	
Materials and supplies		516	238	690		
Operating transfers	15,483					
TOTAL EXPENDITURES	15,483	1,544	238	24,860	8,647	1,860
RECEIPTS OVER (UNDER) EXPENDITURES	(9,822)	(1,544)	(238)	(5,960)	1,057	261
Beginning Unencumbered Cash Balance	30,560	3,659	2,338	6,862	418	
ENDING UNENCUMBERED CASH BALANCE	\$ 20,738	\$ 2,115	\$ 2,100	\$ 902	\$ 1,475	\$ 261

See independent auditor's report.

SCHEDULE OF RECEIPTS AND EXPENDITURES
REGULATORY BASIS
NON-BUDGETED SPECIAL PURPOSE FUNDS (SCHEDULE 2)
GRANT FUNDS

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Path Grant	KDOT Grant	Title III C Nutrition	State Formula Grant	Breast Feeding Grant	Nurse Bioterrorism
Cash Receipts:						
Reimbursements and Grants	\$	\$ 27,322	\$ 195	\$ 7,000	132	3,110
Miscellaneous		70,918	227,353			
Transfers		7,246	32,448			
TOTAL CASH RECEIPTS	-	105,486	259,996	7,000	132	3,110
Expenditures:						
Personnel expenditures			113,103	7,000		2,044
Contractual and other expenditures		117,786	52,068			1,066
Materials and supplies			90,290		1,119	
Operating transfers					1,927	
TOTAL EXPENDITURES	-	117,786	255,461	7,000	3,046	3,110
RECEIPTS OVER (UNDER) EXPENDITURES	-	(12,300)	4,535	-	(2,914)	-
Beginning Unencumbered Cash Balance	1,204	84,633	11,526		2,914	
ENDING UNENCUMBERED CASH BALANCE	\$ 1,204	\$ 72,333	\$ 16,061	\$ -	\$ -	\$ -

See independent auditor's report.

**SCHEDULE OF RECEIPTS AND EXPENDITURES
FIDUCIARY TYPE FUNDS (SCHEDULE 2)**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Aging - Bertha Shum (KDOT)	Aging - Elsie Borck Fund (KDOT)
Cash Receipts:		
Miscellaneous	\$	\$ 649
Expenditures:		
RECEIPTS OVER (UNDER) EXPENDITURES	-	649
Beginning Unencumbered Cash Balance	90,230	29,458
ENDING UNENCUMBERED CASH BALANCE	\$ 90,230	\$ 30,107

See independent auditor's report.

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
AGENCY FUNDS (SCHEDULE 3)

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Distributable Funds:				
Current Ad Valorem Taxes	10,740,557	17,704,188	17,442,136	11,002,609
Vehicle Excise Tax	538	1,354	1,049	843
Neighborhood Revitalization		214,253	214,253	-
Motor Vehicle Tax	359,501	1,497,651	1,508,405	348,747
RV Tax	4,050	24,123	24,307	3,866
Commercial Vehicle Tax		512,482	510,176	2,306
Bankruptcy Tax Account	1,674	(83)		1,591
Redemption	57,810	133,067	162,869	28,008
Partial Pay	33			33
Tax Foreclosure	28,590			28,590
Delinquent Personal Property Tax	2,221	977	2,437	761
Escrow Taxes	14,933	5,575		20,508
Home City Sewer	131,749	31,542	32,099	131,192
Total Distributable Funds	11,341,656	20,125,129	19,897,731	11,569,054
State Funds:				
State Education Building	10	125,325	125,325	10
State Education Vehicle		12,529	12,529	-
State Institutional Building	5	62,663	62,663	5
State Institutional Vehicle		6,264	6,264	-
Total State Funds	15	206,781	206,781	15
Subdivision Funds:				
Library		134,057	134,057	-
School Districts	478	6,518,450	6,518,469	459
Townships		1,432,919	1,432,919	-
Cities	722	3,306,062	3,306,132	652
Fire Districts		276,641	276,641	-
Watershed Districts	24	156,351	156,351	24
Cemeteries	64	78,317	78,343	38
Total Subdivision Funds	1,288	11,902,797	11,902,912	1,173

See independent auditor's report.

SUMMARY OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
AGENCY FUNDS (SCHEDULE 3)

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

	Beginning Cash Balance	Receipts	Disbursements	Ending Cash Balance
Other Agency Funds:				
Heritage Trust Fund	1,366	4,103	4,052	1,417
Joint Mortgage Registration Fund	12	661	661	12
Returned Items	(458)	8,143	8,006	(321)
Strategic Planning	2,084			2,084
Payroll Clearing		535,808	535,808	-
Survey Funds	6,468			6,468
Blue Cross Blue Shield	5,329			5,329
Drivers License	617	20,744	21,213	148
Vehicle	(78)	870,801	870,598	125
KCOVERS		1,569,887	1,569,887	-
Vehicle Sales Tax		644,948	644,948	-
Antique Tag Fee	4,840	5,045	4,840	5,045
Game License	732	5,084	5,542	274
State Filing Fund		35	35	-
Cereal Malt Beverage Stamp	25	175		200
Overpayment	96	11,349	11,339	106
In Lieu Of		1,627	1,627	-
Delinquent Personal Property Other		34	34	-
Total Other Agency Funds	21,033	3,678,444	3,678,590	20,887
Outside Accounts Considered to be Agency Funds				
District Court	20,636	350,438	339,970	31,104
Sheriff's VIN Account	348	24,368	24,141	575
Law Library	24,637	6,447	11,267	19,817
Attorney	6,552	49,320	49,576	6,296
Inmate Fund	3,929	27,798	30,414	1,313
	56,102	458,371	455,368	59,105
TOTAL AGENCY FUNDS	\$ 11,420,094	\$ 36,371,522	\$ 36,141,382	\$ 11,650,234

See independent auditor's report.

OTHER INFORMATION

SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
CLERK OF THE DISTRICT COURT

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	<u>\$ 20,636</u>
Receipts:	
Clerk fees - State	66,578
Law enforcement training center	7,839
State general	331
Interest	97
Fines	67,744
Marriage license fees	3,481
Clerk fees - County	2,702
Prosecuting attorney training center	942
County attorney fee	25,356
Law library	6,167
State attorney fee	20,406
Refund	83
Judicial branch surcharge	25,395
Indigent defense fees	5,491
Judgements, restitutions, etc.	70,531
Other	<u>47,295</u>
TOTAL RECEIPTS	<u>350,438</u>
Expenditures:	
To State Treasurer:	
Clerk fees	66,578
Law enforcement training center	7,839
State general	331
Interest	96
Fines	67,744
Marriage license fees	3,481
State attorney fee	20,406
Indigent defense fees	<u>5,491</u>
TOTAL EXPENDITURES TO STATE TREASURER	<u>171,966</u>

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
CLERK OF THE DISTRICT COURT**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

Expenditures:

To County Treasurer:

Clerk fees	\$	2,702
Prosecuting attorney training		942
County attorney fees		25,356
Law library		6,167
Refund		83
Other		<u>37,207</u>

TOTAL EXPENDITURES TO COUNTY TREASURER		<u>72,457</u>
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Judgement, restitutions, and other		70,152
Judicial branch surcharge		<u>25,395</u>
		<u>95,547</u>

TOTAL EXPENDITURES		<u>339,970</u>
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Balance, End of Year	\$	<u><u>31,104</u></u>
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Composition of ending balance:

Cash in First Commerce Bank, Marysville, Kansas	\$	<u><u>31,104</u></u>
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See independent auditor's report.

SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
SHERIFF VIN ACCOUNT

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	\$ 348
Receipts:	
VINs	14,060
Bonds	3,368
Civil process & reports	5,001
Miscellaneous	1,189
DL's	750
TOTAL RECEIPTS	24,368
Expenditures:	
Kansas Highway Patrol - VINs	1,594
Marshal County Treasurer	
VINs	12,674
Civil Process & reports	4,616
Bonds	3,468
Miscellaneous	1,039
DL's	750
TOTAL EXPENDITURES	24,141
Balance, End of Year	\$ 575
Composition of ending balance:	
Cash in United Bank & Trust, Marysville, Kansas	\$ 575

See independent auditor's report.

SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
LAW LIBRARY

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	<u>\$ 24,637</u>
Receipts:	
Deposits of CDC	6,040
Dues	240
Interest income	67
Miscellaneous	<u>100</u>
TOTAL RECEIPTS	<u>6,447</u>
Expenditures:	
Maintenance	300
Thomas Reuters	5,231
KS Supreme Court	195
KS Secretary of State	159
KBA dues	2,835
Kansas Judicial Council	160
Matthew Bender & Co	2,001
Miscellaneous	<u>386</u>
TOTAL EXPENDITURES	<u>11,267</u>
Balance, End of Year	<u><u>\$ 19,817</u></u>
Composition of ending balance:	
Cash in Citizens State Bank, Marysville, Kansas	<u><u>\$ 19,817</u></u>

See independent auditor's report.

**SCHEDULE 4 - CASH RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS
COUNTY ATTORNEY**

MARSHALL COUNTY, KANSAS

Year Ended December 31, 2014

Balance, Beginning of Year	\$ 6,552
Receipts:	49,320
Expenditures:	
Clerk of District Court	32,768
County Treasurer	2,567
Other Counties/Municipalities	2
Restitution	13,180
Office Expenses	1,059
TOTAL EXPENDITURES	49,576
Balance, End of Year	\$ 6,296
Composition of ending balance:	
Cash in Citizens State Bank, Marysville, Kansas	\$ 6,296

See independent auditor's report.